UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK				
In re:	X	Chapter 11		
LEHMAN BR	OTHERS HOLDINGS, INC., et al.,	Case No. 08-13555 (JMP		
	Debtors.	(Jointly Administered)		

# NOTICE REGARDING TRANSFER OF CLAIM NO. 50753 (AMENDING AND SUPERSEDING CLAIM NO. 807) PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)

To: The Hongkong and Shanghai Banking Corporation Limited, Taipei Branch (identified on Claim No. 50753 as The Hongkong and Shanghai Banking Corporate Limited, Taipei Branch)

3F, 285 Wen Hwa Road, Section 2 Panchiao City, Taipei Taiwan

Attention: Steve Chuang and Kelly Chen

Telephone: 886-2-8252-9598 and 886-2-8252-5902

Your right, title, and interest in and to the unsecured claim evidenced by proof of claim no. 50753 (amending and superseding Claim No. 807), date-stamped October 28, 2009, against Lehman Brothers Holdings Inc., a debtor in the above-captioned case, in the total filed amount of no less than \$7,931,013.48 plus interest, premium, fees and other amounts (the first page of which proof of claim is attached hereto as Exhibit A), pursuant to the terms of the Evidence of Transfer of Claim attached hereto as Exhibit B, to HSBC Bank (Taiwan) Limited ("Transferee"), its successors and assigns, with offices located at:

HSBC Bank (Taiwan) Limited 3F, 285 Wen Hwa Road, Section 2 Panchiao City, Taipei Taiwan Attention: Steve Chuang and Kelly Chen Telephone: 886-2-8252-9598 and 886-2-8252-5902

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE YOU MUST FILE A WRITTEN OBJECTION WITH:

United States Bankruptcy Court Southern District of New York One Bowling Green New York, New York 10004-1408

SEND A COPY OF YOUR OBJECTION	TO THE TRANSFEREE.
Refer to Internal Control No.	in your objection.
IF YOU FILE AN OBJECTION, A HEAR	RING WILL BE SCHEDULED.
IF YOUR OBJECTION IS NOT TIMELY	
SUBSTITUTED ON OUR RECORDS AS	
	Clerk of the Court
FOR CLERK'S OFFICE USE ONLY:	
This notice was mailed to the first named	party, by first class mail, postage prepaid on
, 2010.	
INTERNAL CONTROL NO	
Copy to Transferee:	
Claims Agent Noticed:	
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	Deputy Clerk

## EXHIBIT A

First Page of Proof of Claim No. 50753 (amending and superseding Claim No. 807)

# ORIGINAL

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SR, 285 Wen Hiven Road, Section Panchiae City, Tajedi Talwan Attn: Steve Chuang, Tel: 886-2-822-9598, Email: stevehtchuang@hsbc.com.tw Attn: Steve Chuang, Tel: 886-2-822-9598, Email: stevehtchuang@hsbc.com.tw Telephone number: Email Address:  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Wen Hwa Road, Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Section 2  The Hongkong and Shanghal Banking Corporate Limited, Talpel Branch 3F, 285 Section 2  The Hongkong and Shanghal Branch 3F, 285 Section 2  The Hongkong and Shanghal Branking Section 2  The Hongkong and Shanghal Branch 3F, 285 Septem	The Hongkong and Sh	anghai Banking Corpor	rate Limited, Taipei Branch	())	
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Telephone number:  The Hongkong and Shanghal Banking Corporate Limited, Talpol Branch  18, 285 Wen Hwa Road, Section 2  Panchiao City, Taipol Taiwan  Attn: Stew Chaung, Tel: 886-2-8252-5992, Email: stevehtchuang@habc.com.tw  Attn: Stew Chaung, Tel: 886-2-8252-5992, Email: stevehtchuang@habc.com.tw  Attn: Kelly Chen, Tel: 886-2-8252-5992, Email: stevehtchuang@habc.com.tw  Attn: Kelly Chen, Tel: 886-2-8252-5992, Email: stevehtchuang@habc.com.tw  Attn: Kelly Chen, Tel: 886-2-8252-5992, Email: stevehtchuang@habc.com.tw  Telephone number:  Email Address:  1. Frovide the total amount of your claim hased on Lehman Programs Securities. Your claim amount on the state of the security of the state of the stat	Attn: Steve Chuang, I	. el; 886-2-8252-9598, E · 886-3-8353-5987, Timo	mail; steventenuang@nsoc.com.tw iR: kellulichen@hshe.com.tx		
Name and address where payment should be sent (if different from above)  The Hongkong and Shanghal Banking Corporate Limited, Taipel Branch  37, 285 Wen Hav Road, Section 2  Panchiao City, Taipel Taiwan  Attn: Steve Chaung, Tel: 886-2-8252-9929, Email: stevehtchuang@hbbc.com.tw  Attn: Steve Chaung, Tel: 886-2-8252-9929, Email: stevehtchuang@hbbc.com.tw  Attn: Steve Chaung, Tel: 886-2-8252-9929, Email: stevehtchuang@hbbc.com.tw  Telephone number:  Email Address:  1. Provide the total amount of your claim based on Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be the amount owed under your Lehman Programs Securities on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security to which this claim relates.  Amount of Claim: No less than \$2,931.013.48, plus interest, prendum, fees and other amounts (See Appendix)  Check this box if you are aware that anyone a security of the security, you may attach a schedule with the IslNs for the Lehman Programs Securities (Required)  8 Check this box if you are falling this claim with respect to more than one Lehman Programs Security to which this claim relates.  2. Provide the International Securities Identification Number (ISIN): See Appendix  with respect to more than one Lehman Programs Security, you may attach a schedule with the IslNs for the Lehman Programs Securities to which this claim relates.  3. Provide the Cleastream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Securities on your behalf). If you are filing this claim with this claim relates.  1. Provide the Cleastream Bank Blocking Number from your secontabolder (i.e., the bank, broker or other entity than holds such securities on your behalf). If you are filing this claim, you consent to		, 000-2-0202-0702 <sub>1</sub> Ditte			
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Telephone number:  Email Address:  1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 13, 2008, whether you owned the Lehman Programs Securities an September 15, 2008, whether you owned the Lehman Programs Securities an September 15, 2008, whether of liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relater.  Amount of Claim: No less than \$7,931,013.48, plus interest, premium, fees and other amounts (See Appendix) (Required)  Cheek this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.  2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.  International Securities Identification Number (ISIN): See Appendix (Required)  3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing at claim. You must acquire a Blocking Number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security on which this claim relates.  Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number, or other depository blocking reference number:  See Appendix (Required)  4. Provide the Clearstream Bank, Clearstream Bank or other depository partic	Attn: Steve Chuang, T	fel: 886-2-8252-9598, E	mall: stevehichuang@hsbc.com.tw		
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Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, suig the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security on which this claim relates.  Amount of Claim: No less than 37,931,013,48, plus interest, premium, fees and other amounts (See Appendix) (Required)  Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.  Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.  International Securities Identification Number (ISIN): See Appendix (Required)  3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Number from your accountholder (i.e., the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Number from you accountholders (Required)  4. Provide the Clearstream Bank, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:  See Appendix  4. Provide the Clearstream Bank, Clearstream Bank or other Depository participant Account Number:  See Appendix  5.	1 Provide the total area	ount of your claim based	on Lehman Programs Securities. Your claim amou	unt must be the amount owed under your Lehman Programs	
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		100		PIO BANKRIPICY SULU IURS, LLC	

## EXHIBIT B

**Evidence of Transfer of Claim** 

#### EVIDENCE OF TRANSFER OF CLAIM

TO:

United States Bankruptcy Court Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO:

Lehman Brothers Holdings Inc. ("Debtor")

Case No. 08-13555

Claim #: 50753 (amending and superseding Claim No. 807)

THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED, TAIPEI BRANCH (identified on Claim No. 50753 as The Hongkong and Shanghai Banking Corporate Limited, Taipei Branch) ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, and pursuant to the terms of the Evidence of Transfer of Claim dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

#### HSBC BANK (TAIWAN) LIMITED

3F, 285 Wen Hwa Road, Section 2 Panchiao City, Taipei Taiwan Attention: Steve Chuang and Kelly Chen

Telephone: 886-2-8252-9598 and 886-2-8252-5902

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the claim docketed as Claim No. 50753 (amending and superseding Claim No. 807), filed in the amount of no less than \$7,931,013.48 plus interest, premium, fees and other amounts (the "Claim") against the Debtor in the case referenced above.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated May £2, 2010.

THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED,

TAIPEI BRANCH (identified on Claim No. 50753 as The Hongkong and Shanghai Banking Corporate Limited, Taipei Branch)

HSBC BANK (TAIWAN) LIMITED

Name: Steve Chuang

Title: Senior Vice President,

Wealth Management

Name: Betty Miao

Title: Senior Vice President

Head of Personal Financial Services